

## Claims

- [c1] 1. A method of fabricating a split-gate flash memory, comprising the steps of:  
 providing a substrate;  
 forming a patterned mask layer over the substrate;  
 forming a trench in the substrate using the patterned mask layer as an etching mask;  
 forming a tunnel oxide layer over the interior surface of the trench;  
 forming a first conductive layer inside the trench, wherein the upper surface of the first conductive layer is lower than the upper surface of the substrate;  
 removing the mask layer;  
 removing the exposed tunnel oxide layer;  
 forming a gate dielectric layer over the first conductive layer;  
 forming a conformal first dielectric layer over the substrate;  
 forming a second conductive layer over the substrate, wherein the second conductive layer completely fills the trench; and  
 forming a source/drain region in the substrate on each side of the second conductive layer.
- [c2] 2. The method of claim 1, wherein the step of forming the gate dielectric layer over the first conductive layer further includes the sub-steps of:  
 forming a conformal second dielectric layer inside the trench;  
 forming a photoresist layer inside the trench, wherein the photoresist layer only partially fills the trench so that a portion of the second dielectric layer is exposed; and  
 removing the exposed second dielectric layer, which is not covered by the photoresist layer, to form the gate dielectric layer over the first conductive layer.
- [c3] 3. The method of claim 2, wherein the gate dielectric layer includes an oxide/nitride/oxide composite layer.
- [c4] 4. The method of claim 2, wherein the step of removing the exposed second dielectric layer includes wet etching.
- [c5] 5. The method of claim 4, wherein the wet etching is conducted by using hot phosphoric acid as an etchant.

- [c6] 6. The method of claim 1, wherein the first conductive layer serves as a floating gate.
- [c7] 7. The method of claim 1, wherein the second conductive layer serves as a control gate.
- [c8] 8. The method of claim 1, wherein the fabricating step further includes forming a pad oxide layer between the patterned mask layer and the substrate.
- [c9] 9. The method of claim 1, before the step of forming the trench in the substrate using the patterned mask layer as the etching mask, further comprising forming a shallow trench isolation structure in the substrate.
- [c10] 10. A split-gate flash memory structure, comprising:  
a substrate having a trench therein;  
a floating gate formed inside the trench, wherein the upper surface of the floating gate is lower than the upper surface of the substrate;  
a select gate formed inside the trench, wherein the upper surface of the select gate is protruding beyond the upper surface of the substrate; and  
a source/drain region formed on each side of the select gate in the substrate, wherein the source/drain region and the floating gate are separated from each other by a distance.
- [c11] 11. The split-gate memory of claim 10, wherein the structure further includes a tunnel oxide layer formed between the floating gate and the substrate.
- [c12] 12. The split-gate memory of claim 10, wherein the structure further includes a gate dielectric layer formed between the floating gate and the select gate.
- [c13] 13. The split-gate memory of claim 10, wherein the structure further includes a dielectric layer formed between the select gate and the substrate.
- [c14] 14. The split-gate memory of claim 12, wherein the gate dielectric layer includes an oxide/nitride/oxide composite layer.
- [c15] 15. The split-gate memory of claim 12, wherein the structure further includes a lightly doped region formed between the source/drain region and the select



gate.

- [c16] 16. The split-gate memory of claim 12, wherein the structure further includes a spacer formed on sidewalls of the select gate.